



General Assembly

January Session, 2003

Committee Bill No. 5264

LCO No. 3487

Referred to Committee on Planning and Development

Introduced by:
(PD)

***AN ACT CONCERNING AN OPTIONAL INCREASE IN THE
VETERANS' PROPERTY TAX EXEMPTION.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-81f of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2003, and*
3 *applicable to assessment years commencing on and after October 1, 2003*):

4 (a) Any municipality, upon approval by its legislative body, may
5 provide that any veteran entitled to an exemption from property tax in
6 accordance with subdivision (19) of section 12-81 shall be entitled to an
7 additional exemption applicable to the assessed value of property up
8 to the amount of [ten thousand dollars] ten per cent of such assessed
9 value, provided such veteran's qualifying income does not exceed the
10 applicable maximum amount as provided under section 12-81l by
11 more than twenty-five thousand dollars.

12 (b) Any municipality, upon approval by its legislative body, may
13 provide that any veteran's surviving spouse entitled to an exemption
14 from property tax in accordance with subdivision (22) of section 12-81
15 shall be entitled to an additional exemption applicable to the assessed

16 value of property up to the amount of [ten thousand dollars] ten per
17 cent of such assessed value, provided such surviving spouse's
18 qualifying income does not exceed the maximum amount applicable to
19 an unmarried person as provided under section 12-811 by more than
20 twenty-five thousand dollars.

21 (c) Any such veteran or spouse submitting a claim for such
22 additional exemption shall be required to file an application on a form
23 prepared for such purpose by the assessor, not later than the
24 assessment date with respect to which such additional exemption is
25 claimed, provided when an applicant has filed for such exemption and
26 received approval for the first time, such applicant shall be required to
27 file for such exemption biennially thereafter, subject to the provisions
28 of subsection (d) of this section. Each such application shall include a
29 copy of such veteran's or spouse's federal income tax return, or in the
30 event such a return is not filed such evidence related to income as may
31 be required by the assessor, for the tax year of such veteran or spouse
32 ending immediately prior to the assessment date with respect to which
33 such additional exemption is claimed.

34 (d) Any person who has submitted application and been approved
35 in any year for the additional exemption under subsection (a) or (b) of
36 this section shall, in the year immediately following approval, be
37 presumed to be qualified for such exemption. During the year
38 immediately following such approval, the assessor shall notify, in
39 writing, each person presumed to be qualified pursuant to this
40 subsection. If any such person has qualifying income in excess of the
41 maximum allowed under said subsection (a) or (b), such person shall
42 notify the assessor on or before the next filing date for such exemption
43 and shall be denied such exemption for the assessment year
44 immediately following and for any subsequent year until such person
45 has reapplied and again qualified for such exemption. Any person
46 who fails to notify the assessor of such disqualification shall make
47 payment to the municipality in the amount of property tax loss related
48 to the exemption improperly taken.

This act shall take effect as follows:	
Section 1	<i>July 1, 2003, and applicable to assessment years commencing on and after October 1, 2003</i>

Statement of Purpose:

To provide a local option for increased veterans' property tax exemptions.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: REP. GODFREY, 110th Dist.; REP. WASSERMAN, 106th Dist.
REP. KALINOWSKI, 100th Dist.

H.B. 5264